

November 19, 2007

VIA FAX (202-719-7049) and FIRST CLASS MAIL

Jan Withold Baran, Esq. Wiley Rein LLP 1776 K Street, NW Washington, DC 20006

RE: MUR 5440

Bell South Corporation

Dear Mr. Baran:

On April 7, 2004, the Federal Election Commission notified your client of a complaint alleging violations of certain sections of the Federal Election Campaign Act of 1971, as amended ("the Act"). A copy of the complaint was forwarded to your client at that time.

Upon further review of the allegations contained in the complaint, and information supplied by your client, the Commission, on November 7, 2007, voted to dismiss this matter and subsequently closed the file on November 16, 2007.

Documents related to the case will be placed on the public record within 30 days. See Statement of Policy Regarding Disclosure of Closed Enforcement and Related Files, 68 Fed. Reg. 70,426 (Dec. 18, 2003).

If you have any questions, please contact Peter Blumberg, the attorney assigned to this matter, at (202) 694-1650.

/W/

Sincerely

Mark D. Shonkwiler Assistant General Counsel